IN THE UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

CHLOE, S.A.S., J. CHOO LIMITED

Plaintiffs.

- against -

Civil Action No.: 07-cv-6491(WHP)

KEN CHEN a/k/a SHU CHEN a/k/a XIANG CHEN, DANIEL DOE, GODDESS TRADING d/b/a GODDESSTRADING@HOTMAIL.COM, LUXUNG GOODS, LUXURY GOODS, TERRY DOE d/b/a AZNTERRY911@HOTMAIL.COM, JASON: DOE d/b/a JARRY326@YAHOO.COM.CN, FASHION HANDBAGS, BENNY DOE a/k/a: YU LIN, JEANCARLO DOE, JOSEPH a/k/a JOSE DOE a/k/a JOSE CHONG WEN, SISI a/k/a CECI DOE, TOP LUXURY HANDBAGS d/b/a LUXURYHANDBAGS277@YAHOO.COM FRANCISCO DOE, BEN DOE, CARLOS: DOE a/k/a CARLOS RENE TSE SIO, INSTYLE LUXURY HANDBAGS, LIN LIN NAN a/k/a COR1NA DOE a/k/a QIMIAO HU a/k/a QI MIAO HU, KENNY DOE a/k/a YE GUO a/k/a GUO Q YE, NEWCOME TRADING d/b/a TOSCA, QUICK GLOBAL SHIPPING, HOWARD EXPRESS SHIPPING, RANDY DOE, JAE MAN YOO, YAN HE XIA, WAI KIT WONG, CHEN LI YU, CHEN X. JIANG, W. FEI ZENG, CHENG CHEN, XIANXN CAI, FU ALEJANDRO CHANG, WAI KIT LEW, ENYI HUANG, YUE XU, SONG GAO, LISA WU, JIMMY NG, TUAN PHAN, LING: CAI, LISA CHAN YAN FEN CHEN, P.S.K. AMERICA, INC., HENG FA INC., CHEN STAR GIFT SHOP, JOEY'S GIFT SHOP, INC., CATSE CO., INC., SHEN XING GIFT SHOP INC., NEW WEALTH TRADING, INC. d/b/a TOSCA USA, TOSCA HANDBAGS, NICE HANDBAGS, 265 CANAL BOOTH #16, 265 CANAL BOOTH #5, 265 CANAL BOOTH #4,277 CANAL ADJACENT H-3D, 421A BROADWAY, and various JOHN and JANE DOES and XYZ COMPANIES (UNIDENTIFIED),

ANSWER OF DEFENDANT NEWCOME TRADING, INC. D/B/A TOSCA TO THE AMENDED COMPLAINT

Defendants.

Defendant NEWCOME TRADING, INC. d/b/a TOSCA, by and through their attorneys, Gainey & McKenna, as and for their Answer to the Amended Complaint of the plaintiffs herein, states as follows:

FIRST: Deny knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraphs numbered "1" through "21", "23" through "50", "53" through "60", "62", "63", "66" through "89" of the Amended Complaint, except, aver, as to paragraphs "64" and "65" of the Amended Complaint that this Defendant does business in the State of New York, otherwise denied and refer all questions of law or evidence to the Court.

SECOND: As to the allegations contained in paragraph number "22" of the Amended Complaint, this Defendant avers that it maintains an office for the conducting of business at 125 West 30th Street, New York, New York, but expressly denies that it maintains an office or does business at 25 Howard Street, New York, New York; all other allegations are otherwise denied and all questions of law or evidence are referred to the Court.

THIRD: As to the allegations contained in paragraph number "51" of the Amended Complaint, this Defendant avers that, upon information and belief, defendant New Wealth Trading, Inc. d/b/a Tosca USA, conducts business at 3801 Broadway Place, Los Angeles, California but not at 1116 South Main Street, Los Angeles, California, and as to the allegations contained in paragraph number "52" of the Amended Complaint, this Defendant avers that, upon information and belief, defendant Tosca Handbags, conducts business at 1116 South Main Street, Los Angeles, California but not at 3801 Broadway Place, Los Angeles, California, and this Defendant expressly denies that defendant Tosca Handbags maintains an office or does business at 125 West 30th Street, New York, New York; all other allegations are otherwise denied and all questions of law or evidence are referred to the Court.

FOURTH: Deny each and every allegation, to the extent they are directed at this

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Defendant, contained in the paragraphs numbered "90" through "97" "99" through "102", "104" through "108", "110" through "114", "116" through "120", "122" through "126", "128", "129", "131" through 134" of the Amended Complaint and refer all questions of law or evidence to the Court.

FIFTH: No response is required to paragraphs "61", "98", "103", "109", "115", "121", "127" and "130" of the Amended Complaint.

SIXTH: No response is required as to the WHEREFORE paragraph of the Amended Complaint.

AFFIRMATIVE DEFENSES

Upon information and belief, this Defendant states as follows:

- 1. Plaintiffs' claims fail to state a claim upon which relief can be granted as against this Defendant.
 - 2. Plaintiffs' claims are barred by the applicable statute of limitations.
 - 3. Plaintiffs have unclean hands.
- 4. Plaintiffs' claims are barred by the doctrines of abandonment, fair use, estoppel, waiver, laches and acquiescence.
- 5. Plaintiffs have suffered no legally cognizable damages from any conduct of this Defendant.
 - 6. Plaintiffs have failed to mitigate their damages.
- 7. To the extent that plaintiffs may have already litigated their claims herein, plaintiffs' claims are barred by collateral estoppel and/or res judicata and/or arbitration and award.
 - 8. Plaintiffs have failed to join indispensable parties to this action.
 - 9. No acts or omissions of this Defendant proximately caused any injuries and/or

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damages to Plaintiffs.

10. The sole proximate cause or a proximate cause of the damages alleged to have

been suffered by the Plaintiffs was due to either the conduct, fault, omissions and/or negligence

of either the Plaintiffs themselves or defendants other than this Defendant.

11. All applicable defenses which have been or will be asserted by other persons or

entities in this action are adopted and incorporated by reference as if fully set forth herein. In

addition, this Defendant will rely upon any and all further defenses which become available or

appear during discovery in this action and hereby specifically reserves its right to amend its

Answer for the purpose of asserting any such additional defenses.

Dated: New York, New York September 7, 2007

Yours, etc.

GAINEY & McKENNA

Attorneys for Defendant NEWCOME TRADING, INC. d/b/a TOSCA 295 Madison Avenue - 4th Floor New York, New York 10017 (212) 983-1300

Our File No. :355.152

By: S/ Thomas J. McKenna (7109)

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CHLOE, S.A.S., J. CHOO LIMITED

Plaintiffs,

- against -

KEN CHEN a/k/a SHU CHEN a/k/a XIANG CHEN, DANIEL DOE, GODDESS TRADING d/b/a GODDESSTRADING@HOTMAIL.COM, LUXUNG GOODS, LUXURY GOODS, TERRY DOE d/b/a AZNTERRY911@HOTMAIL.COM, JASON: DOE d/b/a JARRY326@YAHOO.COM.CN, FASHION HANDBAGS, BENNY DOE a/k/a: YU LIN, JEANCARLO DOE, JOSEPH a/k/a JOSE DOE a/k/a JOSE CHONG WEN, SISI a/k/a CECI DOE, TOP LUXURY HANDBAGS d/b/a LUXURYHANDBAGS277@YAHOO.COM FRANCISCO DOE, BEN DOE, CARLOS: DOE a/k/a CARLOS RENE TSE SIO, INSTYLE LUXURY HANDBAGS, LIN LIN NAN a/k/a COR1NA DOE a/k/a QIMIAO HU a/k/a QI MIAO HU, KENNY DOE a/k/a YE GUO a/k/a GUO Q YE, NEWCOME TRADING d/b/a TOSCA, QUICK GLOBAL SHIPPING, HOWARD EXPRESS SHIPPING, RANDY DOE, JAE MAN YOO, YAN HE XIA, WAI KIT WONG, CHEN LI YU, CHEN X. JIANG, W. FEI ZENG, CHENG CHEN, XIANXN CAI, FU ALEJANDRO CHANG, WAI KIT LEW, ENYI HUANG, YUE XU, SONG GAO, LISA WU, JIMMY NG, TUAN PHAN, LING: CAI, LISA CHAN YAN FEN CHEN, P.S.K. AMERICA, INC., HENG FA INC., CHEN STAR GIFT SHOP, JOEY'S GIFT SHOP, INC., CATSE CO., INC., SHEN XING GIFT SHOP INC., NEW WEALTH TRADING, INC. d/b/a TOSCA USA, TOSCA HANDBAGS, NICE HANDBAGS, 265 CANAL BOOTH #16, 265 CANAL BOOTH #5, 265 CANAL BOOTH #4,277 CANAL ADJACENT H-3D, 421A BROADWAY, and various JOHN and JANE DOES and XYZ COMPANIES (UNIDENTIFIED),

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CERTIFICATE OF SERVICE

Defendants.

I, THOMAS J. McKENNA certify that on September 7, 2007, I caused the foregoing Answer of Newcome Trading, Inc. D/B/A Tosca to the Amended Complaint dated September 7, 2007, to be served and filed via the Court's ECF system.

Dated: September 7, 2007 New York, New York

GAINEY & McKENNA

By: S/

Thomas J. McKenna (TJM 7109) 295 Madison Avenue, 4th Floor

New York, NY 10017 (212) 983-1300 Tel:

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